OIPE JUN 02 2005 PATENT & TRADEMARK OFFICE

Docket No.: 057454-0976 **PATENT**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of	:	Customer Number: 20277
Toshiaki IWAMATSU, et al.	:	Confirmation Number: 8193
Application No.: 10/682,124	:	Group Art Unit: 2826
Filed: October 10, 2003	:	Examiner: Kevin V. Quinto

For: SEMICONDUCTOR DEVICE FORMED ON INSULATING LAYER AND METHOD OF MANUFACTURING THE SAME

RESPONSE

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action of May 27, 2005, it is noted that claims 1 through 14 were cancelled with the filing of this divisional application on October 10, 2003. Thus, only claims 15 through 50, which are all included in Group II, are presented for examination at this time.

To the extent necessary, a petition for an extension of time under 37 C.F.R. 1.136 is hereby made. Please charge any shortage in fees due in connection with the filing of this paper, including extension of time fees, to Deposit Account 500417 and please credit any excess fees to such deposit account.

Respectfully submitted,

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